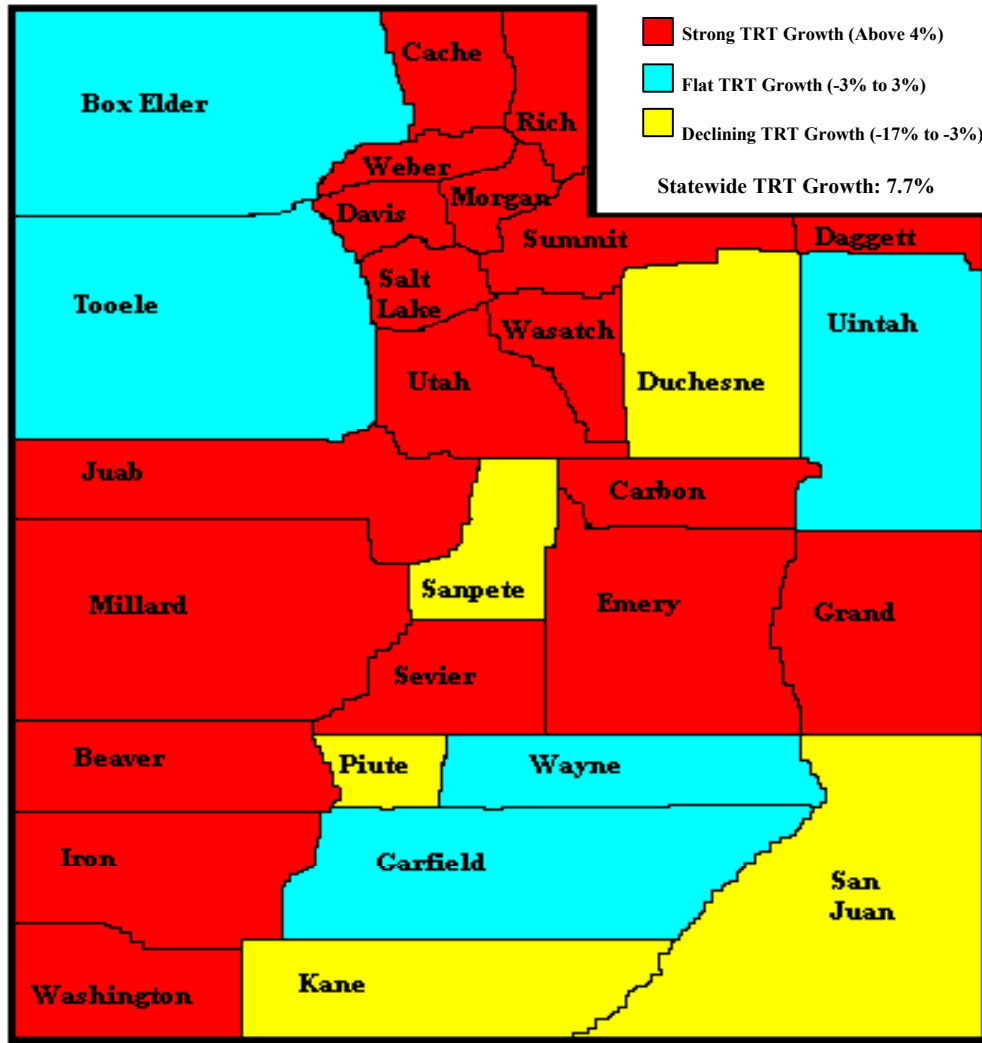


Overview of Utah Travel Taxes

TRANSIENT ROOM TAX GROWTH

% Change 2001 to 2002



SOURCE: Utah State Tax Commission

Travel Tax Rates
Gross Taxable Room Rents
Transient Room Tax
Restaurant Tax
Car Rental Tax
Gross Taxable Retail Sales

Overview of Utah Travel Taxes - Travel Tax Rates

Current Tax Rates as of October 1, 2003

Location	Combined Sales Rate	Combined TRT Rate	Rest. Tax	Combined Car Rental Tax	Resort Tax
Beaver County	6.0%	3.0%	1.0%	2.5%	--
Beaver City	7.0%	3.0%	1.0%	2.5%	--
Box Elder County	6.0%	3.0%	1.0%	2.5%	--
Brigham City	6.25%	4.0%	1.0%	2.5%	--
Perry	6.25%	3.0%	1.0%	2.5%	--
Snowville	7.0%	3.0%	1.0%	2.5%	--
Willard	6.25%	3.0%	1.0%	2.5%	--
Cache County	6.1%	3.0%	1.0%	2.5%	--
Hyde Park	6.35%	3.0%	1.0%	2.5%	--
Hyrum	6.35%	3.0%	1.0%	2.5%	--
Logan	6.35%	3.0%	1.0%	2.5%	--
Millville	6.35%	3.0%	1.0%	2.5%	--
North Logan	6.35%	3.0%	1.0%	2.5%	--
Providence	6.35%	3.0%	1.0%	2.5%	--
Richmond	6.35%	3.0%	1.0%	2.5%	--
River Heights	6.35%	3.0%	1.0%	2.5%	--
Smithfield	6.35%	3.0%	1.0%	2.5%	--
Nibley	6.35%	3.0%	1.0%	2.5%	--
Cache Valley Transit	6.35%	3.0%	1.0%	2.5%	--
Carbon County	6.0%	3.0%	1.0%	2.5%	--
Price	6.25%	4.0%	1.0%	2.5%	--
Wellington	6.25%	3.0%	1.0%	2.5%	--
Daggett County	6.0%	3.0%	1.0%	2.5%	--
Davis County	6.5%	3.0%	1.0%	9.5%	--
West Bountiful	6.5%	4.0%	1.0%	9.5%	--
Duchesne County	6.0%	3.0%	1.0%	5.5%	--
Roosevelt	6.25%	4.5%	1.0%	5.5%	--
Emery County	5.75%	3.0%	--	2.5%	--
Green River	6.0%	4.0%	--	2.5%	1.5%
Garfield County	7.0%	3.0%	1.0%	2.5%	--
Boulder	7.0%	3.0%	1.0%	2.5%	1.0%
Panguitch	7.0%	3.0%	1.0%	2.5%	1.0%
Tropic	7.0%	3.0%	1.0%	2.5%	1.0%
Grand County	6.0%	3.0%	1.0%	5.5%	--
Moab	6.25%	4.5%	1.0%	5.5%	1.5%
Iron County	6.0%	3.0%	1.0%	2.5%	--
Brian Head	6.25%	3.0%	1.0%	2.5%	1.5%
Juab County	6.0%	3.0%	1.0%	2.5%	--
Nephi	6.25%	3.0%	1.0%	2.5%	--
Kane County	6.75%	3.0%	1.0%	2.5%	--
Kanab	6.75%	3.0%	1.0%	2.5%	1.0%
Orderville	6.75%	3.0%	1.0%	2.5%	1.0%
Millard County	5.75%	3.0%	--	2.5%	--
Morgan County	6.0%	3.0%	1.0%	9.5%	--
Piute County	6.0%	3.0%	--	2.5%	--
Rich County	6.0%	3.0%	1.0%	2.5%	--
Garden City	6.0%	3.0%	1.0%	2.5%	1.0%
Salt Lake County	6.6%	3.5%	1.0%	9.5%	--
Alta	6.6%	3.5%	1.0%	9.5%	1.0%
Holladay	6.6%	4.5%	1.0%	9.5%	--
Salt Lake City	6.6%	4.5%	1.0%	9.5%	--
S. Salt Lake	6.6%	4.5%	1.0%	9.5%	--
West Valley City	6.6%	5.0%	1.0%	9.5%	--

Location	Combined Sales Rate	Combined TRT Rate	Rest. Tax	Combined Car Rental Tax	Resort Tax
San Juan County	6.0%	3.0%	--	2.5%	--
Blanding	6.0%	4.0%	--	2.5%	--
Monticello	6.0%	4.0%	--	2.5%	0.5%
Sanpete County	6.0%	3.0%	1.0%	2.5%	--
Ephraim	6.25%	3.0%	1.0%	2.5%	--
Gunnison	6.25%	3.0%	1.0%	2.5%	--
Sevier County	6.0%	3.0%	1.0%	9.5%	--
Richfield	6.25%	4.0%	1.0%	9.5%	--
Salina	6.25%	3.0%	1.0%	9.5%	--
Summit County	6.1%	3.0%	1.0%	2.5%	--
Park City	6.35%	3.0%	1.0%	2.5%	1.0%
Tooele County	6.0%	3.0%	1.0%	2.5%	--
Erda	6.25%	3.0%	1.0%	2.5%	--
Grantsville	6.25%	3.0%	1.0%	2.5%	--
Lakepoint	6.25%	3.0%	1.0%	2.5%	--
Lincoln	6.25%	3.0%	1.0%	2.5%	--
Stansbury Park	6.25%	3.0%	1.0%	2.5%	--
Tooele City	6.25%	4.0%	1.0%	2.5%	--
Uintah County	6.5%	3.0%	1.0%	5.5%	--
Vernal	6.75%	3.0%	1.0%	5.5%	--
Utah County	6.0%	3.0%	1.0%	2.5%	--
Alpine	6.25%	3.0%	1.0%	2.5%	--
American Fork	6.25%	3.0%	1.0%	2.5%	--
Cedar Hills	6.25%	3.0%	1.0%	2.5%	--
Highland	6.25%	3.0%	1.0%	2.5%	--
Lehi	6.25%	3.0%	1.0%	2.5%	--
Lindon	6.25%	4.0%	1.0%	2.5%	--
Mapleton	6.25%	3.0%	1.0%	2.5%	--
Orem	6.25%	4.0%	1.0%	2.5%	--
Payson	6.25%	3.0%	1.0%	2.5%	--
Pleasant Grove	6.25%	3.0%	1.0%	2.5%	--
Provo	6.25%	3.0%	1.0%	2.5%	--
Provo Canyon	6.25%	3.0%	1.0%	2.5%	--
Salem	6.25%	3.0%	1.0%	2.5%	--
Spanish Fork	6.25%	3.0%	1.0%	2.5%	--
Springville	6.25%	4.5%	1.0%	2.5%	--
Wasatch County	6.0%	3.0%	1.0%	2.5%	--
Heber	6.25%	4.0%	1.0%	2.5%	--
Midway	6.0%	4.0%	1.0%	2.5%	--
Washington County	6.0%	3.0%	1.0%	9.5%	--
Hurricane	6.25%	3.0%	1.0%	9.5%	--
Ivins	6.25%	4.0%	1.0%	9.5%	--
La Verkin	6.25%	3.0%	1.0%	9.5%	--
Santa Clara	6.25%	4.0%	1.0%	9.5%	--
Springdale	6.0%	4.0%	1.0%	9.5%	1.5%
St. George	6.25%	3.0%	1.0%	9.5%	--
Washington City	6.25%	3.0%	1.0%	9.5%	--
Wayne County	6.0%	3.0%	1.0%	2.5%	--
Weber County	6.5%	3.0%	1.0%	9.5%	--
Marriott-Slaterville	6.5%	4.0%	1.0%	9.5%	--

** TRT Taxes, Restaurant Tax, Car Rental Taxes and the Resort Community Tax are levied in addition to the combined sales tax rate.

*Unless otherwise noted, all cities within their respective counties impose the same tax rates as the county

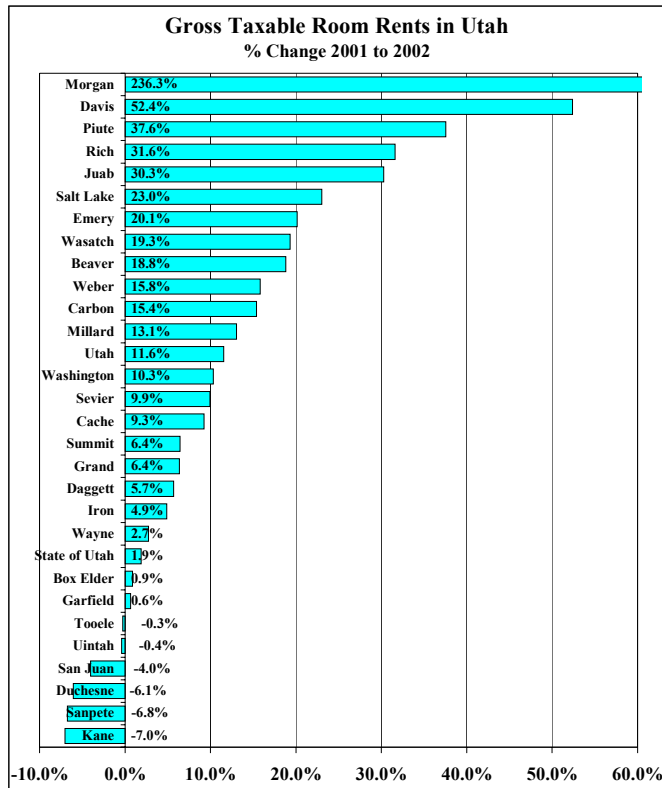
Travel & Tourism Taxes - Gross Taxable Room Rents

Rank	County	2002 Room Rent Revenues	Percent of State Total	Rank	County	2002 Room Rent Revenues	Percent of State Total
1	Salt Lake	\$299,821,920	45.0%	16	Carbon	\$5,344,045	0.8%
2	Summit	\$114,111,691	17.1%	17	Tooele	\$4,276,490	0.6%
3	Washington	\$43,205,939	6.5%	18	Beaver	\$3,486,108	0.5%
4	Utah	\$35,347,882	5.3%	19	Wayne	\$2,892,095	0.4%
5	Grand	\$27,872,000	4.2%	20	Millard	\$2,757,619	0.4%
6	Davis	\$22,184,974	3.3%	21	Box Elder	\$2,696,185	0.4%
7	Weber	\$19,549,376	2.9%	22	Juab	\$2,492,764	0.4%
8	Garfield	\$14,590,419	2.2%	23	Rich	\$2,306,335	0.3%
9	Iron	\$13,653,139	2.0%	24	Daggett	\$1,993,157	0.3%
10	Kane	\$8,380,340	1.3%	25	Sanpete	\$1,507,939	0.2%
11	Wasatch	\$8,332,669	1.2%	26	Duchesne	\$866,402	0.1%
12	Cache	\$8,266,811	1.2%	27	Emery	\$767,538	0.1%
13	San Juan	\$7,389,640	1.1%	28	Morgan	\$261,298	0.0%
14	Sevier	\$6,742,350	1.0%	29	Piute	\$203,314	0.0%
15	Uintah	\$5,418,235	0.8%				

Gross Taxable Room Rents 1997 to 2002

County	1997	1998	1999	2000	2001	2002	% Change 2001-02	AAPC 1997-2002
Beaver	\$2,706,961	\$2,995,476	\$2,870,163	\$3,076,203	\$2,934,087	\$3,486,108	18.8%	5.2%
Box Elder	\$2,452,799	\$2,743,436	\$2,692,499	\$2,768,013	\$2,672,442	\$2,696,185	0.9%	1.9%
Cache	\$6,145,150	\$7,461,665	\$7,517,868	\$7,838,345	\$7,566,374	\$8,266,811	9.3%	6.1%
Carbon	\$3,490,261	\$3,670,786	\$4,478,110	\$4,474,621	\$4,630,714	\$5,344,045	15.4%	8.9%
Daggett	\$1,324,813	\$1,817,340	\$1,769,951	\$1,783,554	\$1,885,582	\$1,993,157	5.7%	8.5%
Davis	\$12,260,194	\$13,428,722	\$13,330,007	\$15,291,074	\$14,559,428	\$22,184,974	52.4%	12.6%
Duchesne	\$738,600	\$963,268	\$778,218	\$844,216	\$922,264	\$866,402	-6.1%	3.2%
Emery	(\$493,023)	\$1,404,708	\$929,776	\$736,226	\$638,841	\$767,538	20.1%	9.3%
Garfield	\$15,971,028	\$16,155,172	\$16,577,780	\$16,319,061	\$14,497,384	\$14,590,419	0.6%	-1.8%
Grand	\$25,158,976	\$24,676,933	\$27,615,600	\$26,673,567	\$26,204,467	\$27,872,000	6.4%	2.1%
Iron	\$12,219,753	\$12,214,175	\$12,776,403	\$14,057,756	\$13,017,151	\$13,653,139	4.9%	2.2%
Juab	\$1,692,894	\$1,770,058	\$1,907,632	\$1,978,171	\$1,913,190	\$2,492,764	30.3%	8.0%
Kane	\$8,940,005	\$8,255,033	\$9,216,977	\$9,464,222	\$9,015,042	\$8,380,340	-7.0%	-1.3%
Millard	\$2,142,495	\$1,996,992	\$2,179,436	\$2,336,914	\$2,439,188	\$2,757,619	13.1%	5.2%
Morgan	\$35,630	\$29,054	\$31,929	\$38,186	\$77,702	\$261,298	236.3%	49.0%
Piute	\$153,199	\$186,610	\$173,732	\$170,448	\$147,799	\$203,314	37.6%	5.8%
Rich	\$1,221,604	\$1,349,081	\$1,578,814	\$1,743,544	\$1,752,349	\$2,306,335	31.6%	13.6%
Salt Lake	\$234,263,572	\$238,479,589	\$229,797,632	\$235,285,623	\$243,672,654	\$299,821,920	23.0%	5.1%
San Juan	\$8,147,581	\$8,688,373	\$8,637,436	\$8,243,113	\$7,699,870	\$7,389,640	-4.0%	-1.9%
Sanpete	\$1,198,546	\$1,323,559	\$1,336,537	\$1,182,112	\$1,617,100	\$1,507,939	-6.8%	4.7%
Sevier	\$5,203,651	\$5,085,250	\$5,693,398	\$5,774,287	\$6,132,645	\$6,742,350	9.9%	5.3%
Summit	\$79,855,432	\$88,875,994	\$90,604,704	\$98,626,466	\$107,199,784	\$114,111,691	6.4%	7.4%
Tooele	\$4,239,960	\$3,924,300	\$3,756,355	\$4,658,202	\$4,288,799	\$4,276,490	-0.3%	0.2%
Uintah	\$4,491,601	\$5,305,277	\$5,019,385	\$5,434,069	\$5,439,186	\$5,418,235	-0.4%	3.8%
Utah	\$27,379,992	\$27,755,028	\$31,614,149	\$33,462,356	\$31,686,907	\$35,347,882	11.6%	5.2%
Wasatch	\$6,290,345	\$6,457,687	\$6,867,785	\$7,272,757	\$6,983,055	\$8,332,669	19.3%	5.8%
Washington	\$32,201,732	\$34,111,888	\$36,470,724	\$37,946,219	\$39,160,260	\$43,205,939	10.3%	6.1%
Wayne	\$2,734,676	\$2,950,418	\$3,169,958	\$3,372,920	\$2,814,835	\$2,892,095	2.7%	1.1%
Weber	\$16,991,754	\$16,348,310	\$15,935,917	\$16,856,711	\$16,876,606	\$19,549,376	15.8%	2.8%
State of Utah	\$519,160,181	\$540,424,182	\$545,328,875	\$567,708,954	\$578,445,705	\$666,718,674	15.3%	5.1%

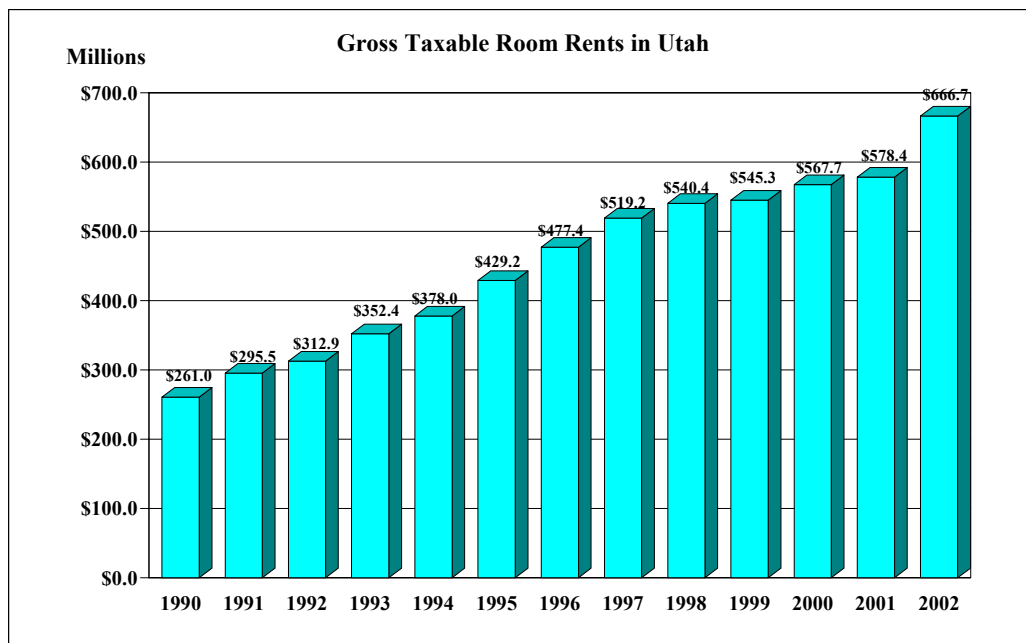
Travel & Tourism Taxes - Gross Taxable Room Rents



Gross Taxable Room Rents represent the equivalent of gross transient room tax revenues divided by the transient room tax rate. As such, it allows specific analysis of room rental performance without including other lodging amenities such as restaurants and gift shops that are included in the broader measure of nominal hotel sales.

Nominal hotel sales include not only the sales from the rental of rooms, but also other hotel sales, such as those from hotel restaurants, conventions, seminars, private clubs and gift shops. However, this data may exclude some businesses that file a transient room tax return, such as condominium rentals.

As a share of total statewide sales, a county share of gross taxable room rents is equal to a county share of transient room tax revenues.



Travel & Tourism Taxes - Transient Room Tax

Rank	County	2002 TRT Collections	Percent of State Total	Rank	County	2002 TRT Collections	Percent of State Total
1	Salt Lake	\$8,994,658	45.0%	16	Carbon	\$160,321	0.8%
2	Summit	\$3,423,351	17.1%	17	Tooele	\$128,295	0.6%
3	Washington	\$1,296,178	6.5%	18	Beaver	\$104,583	0.5%
4	Utah	\$1,060,436	5.3%	19	Wayne	\$86,763	0.4%
5	Grand	\$836,160	4.2%	20	Millard	\$82,729	0.4%
6	Davis	\$665,749	3.3%	21	Box Elder	\$80,886	0.4%
7	Weber	\$586,481	2.9%	22	Juab	\$74,783	0.4%
8	Garfield	\$437,713	2.2%	23	Rich	\$69,190	0.3%
9	Iron	\$409,594	2.0%	24	Daggett	\$59,795	0.3%
10	Kane	\$251,410	1.3%	25	Sanpete	\$45,238	0.2%
11	Wasatch	\$249,980	1.2%	26	Duchesne	\$25,992	0.1%
12	Cache	\$248,004	1.2%	27	Emery	\$23,026	0.1%
13	San Juan	\$221,689	1.1%	28	Morgan	\$7,839	0.0%
14	Sevier	\$202,270	1.0%	29	Piute	\$6,099	0.0%
15	Uintah	\$165,547	0.8%				

Gross Transient Room Tax Collections 1997 to 2002

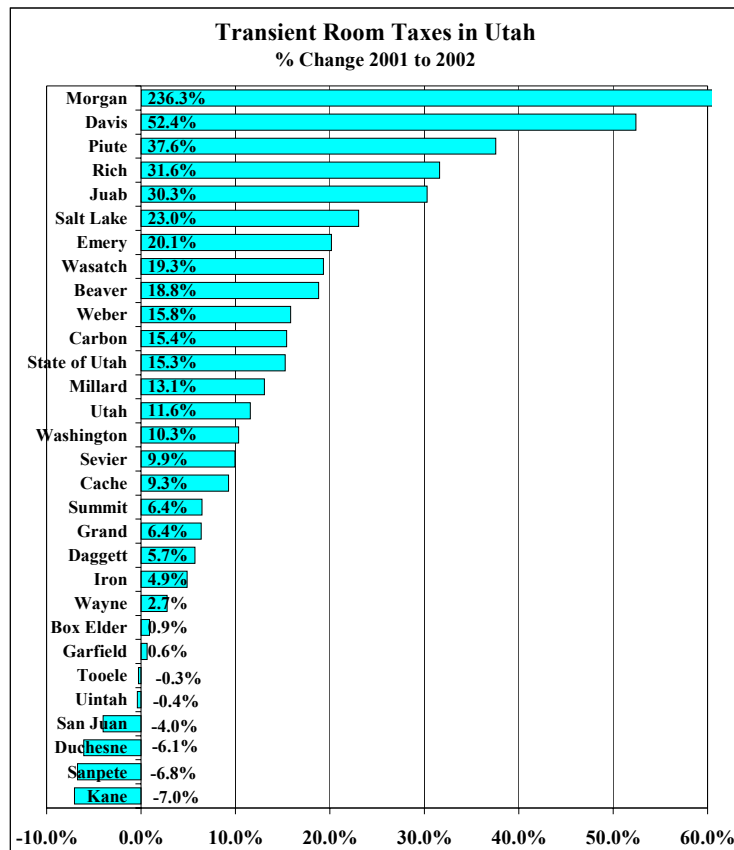
County	1997	1998	1999	2000	2001	2002	% Change 2001-02	AAPC 1997-2002
Beaver	\$81,209	\$89,864	\$86,105	\$92,286	\$88,023	\$104,583	18.8%	5.2%
Box Elder	\$73,584	\$82,303	\$80,775	\$83,040	\$80,173	\$80,886	0.9%	1.9%
Cache	\$184,355	\$223,850	\$225,536	\$235,150	\$226,991	\$248,004	9.3%	6.1%
Carbon	\$104,708	\$110,124	\$134,343	\$134,239	\$138,921	\$160,321	15.4%	8.9%
Daggett	\$39,744	\$54,520	\$53,099	\$53,507	\$56,567	\$59,795	5.7%	8.5%
Davis	\$367,806	\$402,862	\$399,900	\$458,732	\$436,783	\$665,749	52.4%	12.6%
Duchesne	\$22,158	\$28,898	\$23,347	\$25,326	\$27,668	\$25,992	-6.1%	3.2%
Emery	(\$14,791)	\$42,141	\$27,893	\$22,087	\$19,165	\$23,026	20.1%	67.4%
Garfield	\$479,131	\$484,655	\$497,333	\$489,572	\$434,922	\$437,713	0.6%	-1.8%
Grand	\$754,769	\$740,308	\$828,468	\$800,207	\$786,134	\$836,160	6.4%	2.1%
Iron	\$366,593	\$366,425	\$383,292	\$421,733	\$390,515	\$409,594	4.9%	2.2%
Juab	\$50,787	\$53,102	\$57,229	\$59,345	\$57,396	\$74,783	30.3%	8.0%
Kane	\$268,200	\$247,651	\$276,509	\$283,927	\$270,451	\$251,410	-7.0%	-1.3%
Millard	\$64,275	\$59,910	\$65,383	\$70,107	\$73,176	\$82,729	13.1%	5.2%
Morgan	\$1,069	\$872	\$958	\$1,146	\$2,331	\$7,839	236.3%	49.0%
Piute	\$4,596	\$5,598	\$5,212	\$5,113	\$4,434	\$6,099	37.6%	5.8%
Rich	\$36,648	\$40,472	\$47,364	\$52,306	\$52,570	\$69,190	31.6%	13.6%
Salt Lake	\$7,027,907	\$7,154,388	\$6,893,929	\$7,058,569	\$7,310,180	\$8,994,658	23.0%	5.1%
San Juan	\$244,427	\$260,651	\$259,123	\$247,293	\$230,996	\$221,689	-4.0%	-1.9%
Sanpete	\$35,956	\$39,707	\$40,096	\$35,463	\$48,513	\$45,238	-6.8%	4.7%
Sevier	\$156,110	\$152,558	\$170,802	\$173,229	\$183,979	\$202,270	9.9%	5.3%
Summit	\$2,395,663	\$2,666,280	\$2,718,141	\$2,958,794	\$3,215,994	\$3,423,351	6.4%	7.4%
Tooele	\$127,199	\$117,729	\$112,691	\$139,746	\$128,664	\$128,295	-0.3%	0.2%
Uintah	\$134,748	\$159,158	\$150,582	\$163,022	\$163,176	\$162,547	-0.4%	3.8%
Utah	\$821,400	\$832,651	\$948,424	\$1,003,871	\$950,607	\$1,060,436	11.6%	5.2%
Wasatch	\$188,710	\$193,731	\$206,034	\$218,183	\$209,492	\$249,980	19.3%	5.8%
Washington	\$966,052	\$1,023,357	\$1,094,122	\$1,138,387	\$1,174,808	\$1,296,178	10.3%	6.1%
Wayne	\$82,040	\$88,513	\$95,099	\$101,188	\$84,445	\$86,763	2.7%	1.1%
Weber	\$509,753	\$490,449	\$478,078	\$505,701	\$506,298	\$586,481	15.8%	2.8%
State of Utah	\$15,574,805	\$16,212,725	\$16,359,866	\$17,031,269	\$17,353,371	\$20,001,560	15.3%	5.1%

Special Transient Room Tax Collections 1997 to 2002

County	1997	1998	1999	2000	2001	2002	% Change 2001-02	AAPC 1997-2002
Salt Lake	\$1,171,318	\$1,192,398	\$1,148,988	\$1,176,428	\$1,218,363	\$1,499,110	23.0%	5.1%

Note: TRT Collections do not include the 1% to 1.5% municipal transient room tax imposed in some municipalities. Beginning in 1991, counties of the first class were authorized to collect an additional 0.5% transient room tax as part of the Tourism, Recreation, Cultural and Convention Facilities (TRCC) Tax.

Travel & Tourism Taxes - Transient Room Tax



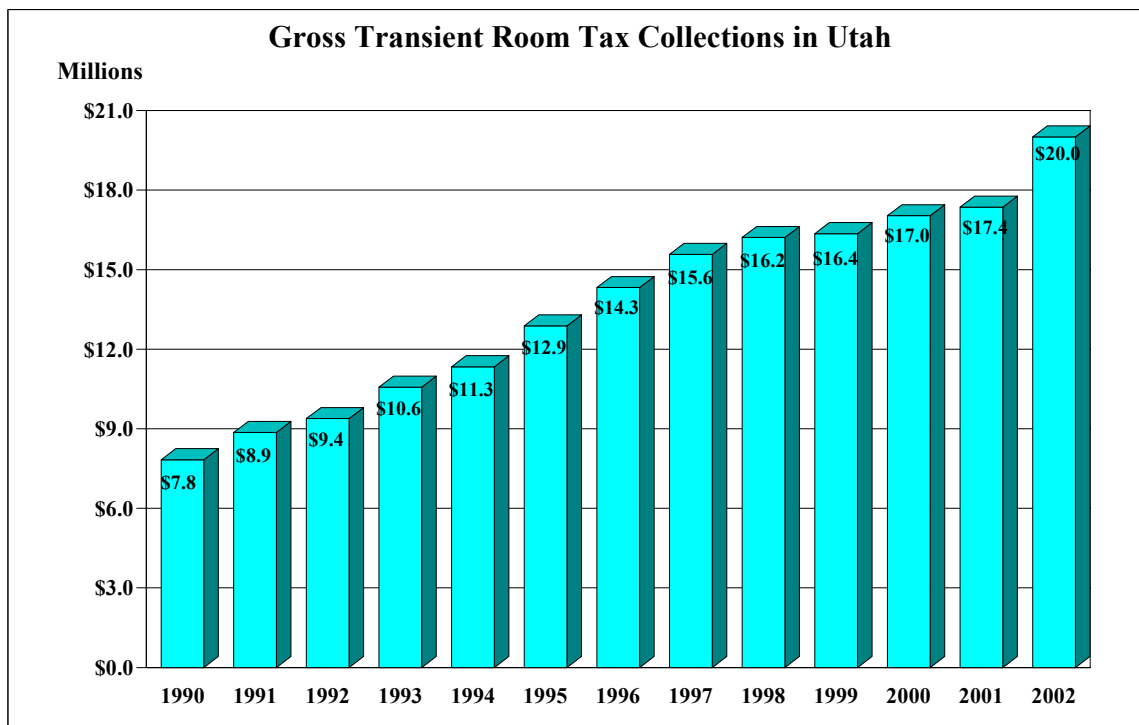
The Transient Room Tax is applied to the rental charge for any suite, room or rooms, in a motel, hotel, motor court, inn or similar public accommodation for fewer than 30 consecutive days. This tax is in addition to the applicable sales tax. The tax rate is levied up to 3% of the rental charge as fixed by county ordinance. Currently, the tax rate is 3% in all counties.

The statewide TRT is distributed to the respective Utah counties for which the Tax Commission acts as agent. Counties may also choose to collect the tax themselves.

The TRT revenues may be used to establish and promote recreation, tourism, film production and conventions, to purchase or lease land and/or facilities related to convention meeting rooms, exhibit halls, visitor information centers, museums and related facilities, to mitigate the impacts of recreation, tourism or conventions in counties of the 4th, 5th and 6th class or to repay bond indebtedness.

No more than 1/3 of the tax may be used for "brick and mortar" expenses or bond issuance/repayment.

-- See Appendix C for specific tax code.



Travel & Tourism Taxes - Restaurant Tax

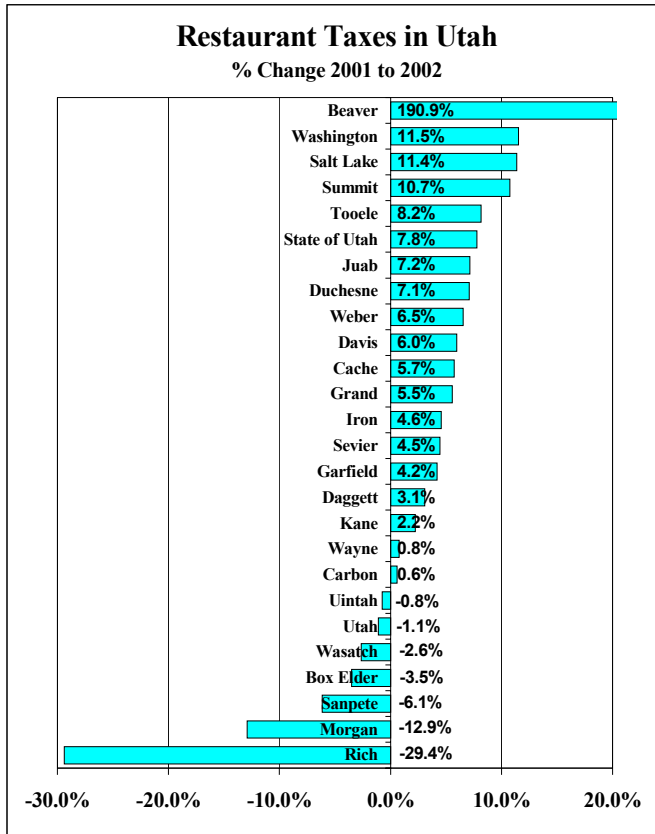
Rank	County	2002 Rest. Tax Revenue	Percent of State Total	Rank	County	2002 Rest. Tax Revenue	Percent of State Total
1	Salt Lake	\$12,068,259	51.1%	16	Garfield	\$106,489	0.5%
2	Utah	\$2,883,982	12.2%	17	Sanpete	\$82,067	0.3%
3	Davis	\$1,893,807	8.0%	18	Kane	\$80,883	0.3%
4	Weber	\$1,670,534	7.1%	19	Juab	\$79,632	0.3%
5	Summit	\$1,065,130	4.5%	20	Duchesne	\$72,107	0.3%
6	Washington	\$1,032,341	4.4%	21	Rich	\$66,200	0.3%
7	Cache	\$636,240	2.7%	22	Beaver	\$57,615	0.2%
8	Iron	\$324,093	1.4%	23	Wayne	\$33,704	0.1%
9	Box Elder	\$283,894	1.2%	24	Morgan	\$19,373	0.1%
10	Tooele	\$230,164	1.0%	25	Daggett	\$16,031	0.1%
11	Grand	\$225,332	1.0%	Emery, Millard, Piute and San Juan Counties do not collect the Restaurant Tax			
12	Wasatch	\$204,137	0.9%				
13	Uintah	\$188,975	0.8%				
14	Carbon	\$164,358	0.7%				
15	Sevier	\$150,555	0.6%				

Restaurant Tax Collections 1997 to 2002

County	1997	1998	1999	2000	2001	2002	% Change 2001-02	AAPC* 1997-2002
Beaver	NA	NA	NA	NA	\$19,809	\$57,615	190.9%	NA
Box Elder	\$252,359	\$262,440	\$272,943	\$288,463	\$294,189	\$283,894	-3.5%	2.4%
Cache	\$464,509	\$516,723	\$581,404	\$575,368	\$601,694	\$636,240	5.7%	6.5%
Carbon	\$65,165	\$148,700	\$160,419	\$155,026	\$163,386	\$164,358	0.6%	20.3%
Daggett	\$5,980	\$13,223	\$13,952	\$15,739	\$15,550	\$16,031	3.1%	21.8%
Davis	\$1,464,686	\$1,543,770	\$1,623,341	\$1,716,196	\$1,787,328	\$1,893,807	6.0%	5.3%
Duchesne	\$50,383	\$55,630	\$55,216	\$60,142	\$67,333	\$72,107	7.1%	7.4%
Garfield	\$96,619	\$101,694	\$122,524	\$119,323	\$102,201	\$106,489	4.2%	2.0%
Grand	\$29,311	\$190,596	\$217,846	\$205,834	\$213,484	\$225,332	5.5%	50.4%
Iron	\$242,455	\$275,712	\$281,397	\$303,653	\$309,917	\$324,093	4.6%	6.0%
Juab	\$60,783	\$67,887	\$81,237	\$67,473	\$74,317	\$79,632	7.2%	5.6%
Kane	\$67,284	\$77,059	\$75,110	\$79,024	\$79,121	\$80,883	2.2%	3.8%
Morgan	\$15,526	\$15,667	\$21,358	\$19,895	\$22,243	\$19,373	-12.9%	4.5%
Rich	\$41,154	\$54,260	\$47,787	\$48,519	\$93,740	\$66,200	-29.4%	10.0%
Salt Lake	\$9,007,971	\$9,422,132	\$10,016,504	\$10,497,968	\$10,836,559	\$12,068,259	11.4%	6.0%
Sanpete	\$66,367	\$69,212	\$73,538	\$80,021	\$87,439	\$82,067	-6.1%	4.3%
Sevier	\$119,650	\$143,284	\$134,288	\$128,348	\$144,123	\$150,555	4.5%	4.7%
Summit	\$736,562	\$784,895	\$809,050	\$905,050	\$961,764	\$1,065,130	10.7%	7.7%
Tooele	\$135,450	\$159,408	\$194,345	\$211,359	\$212,787	\$230,164	8.2%	11.2%
Uintah	\$145,099	\$175,768	\$145,959	\$166,999	\$190,412	\$188,975	-0.8%	5.4%
Utah	\$1,997,466	\$2,219,881	\$2,499,572	\$2,716,427	\$2,915,496	\$2,883,982	-1.1%	7.6%
Wasatch	\$145,135	\$156,798	\$190,280	\$185,411	\$209,681	\$204,137	-2.6%	7.1%
Washington	\$698,400	\$784,438	\$824,028	\$881,729	\$925,516	\$1,032,341	11.5%	8.1%
Wayne	\$24,181	\$27,980	\$31,255	\$38,784	\$33,448	\$33,704	0.8%	6.9%
Weber	\$1,420,459	\$1,469,067	\$1,571,439	\$1,561,978	\$1,568,066	\$1,670,534	6.5%	3.3%
State of Utah	\$17,352,953	\$18,736,224	\$20,044,792	\$21,028,729	\$21,929,603	\$23,635,902	7.8%	6.4%

*Some AAPC are taken from earliest full year of collections.

Travel & Tourism Taxes - Restaurant Tax

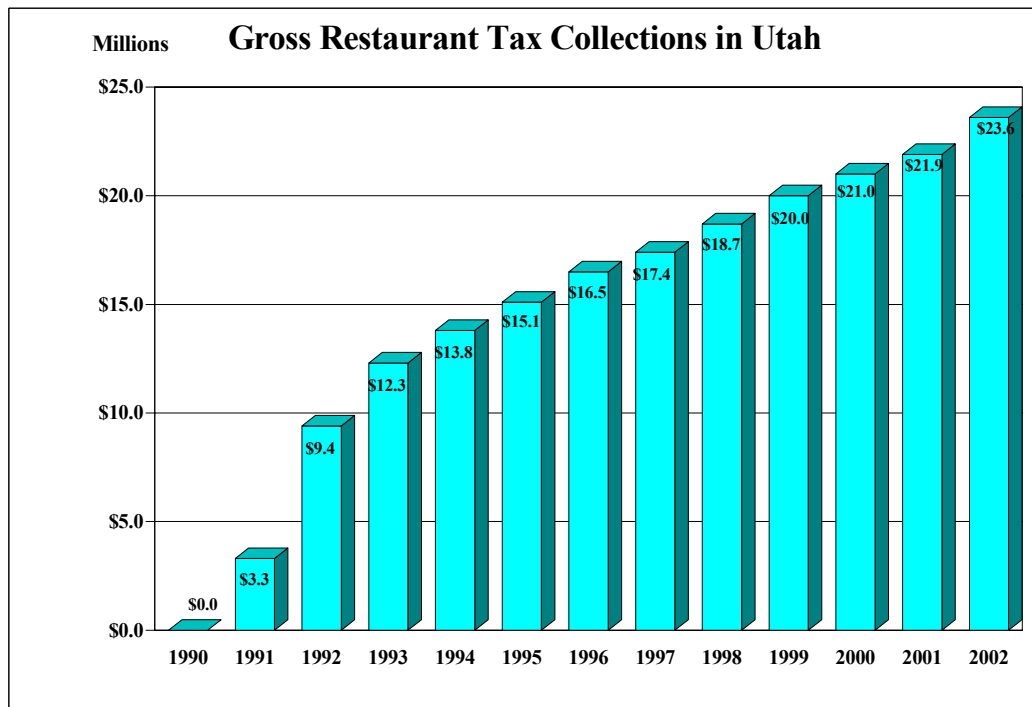


The restaurant tax is one of the taxes counties may collect under the Tourism, Recreation, Cultural and Convention Facilities Tax first authorized by the state legislature in 1991. The restaurant tax portion consists of a tax of up to 1% of all sales of prepared foods and beverages sold by restaurants for immediate consumption.

The restaurant tax is the most widely used portion of the TRCC Tax. It has been adopted by 25 counties in Utah. Emery, Millard, Piute and San Juan Counties have not adopted the tax.

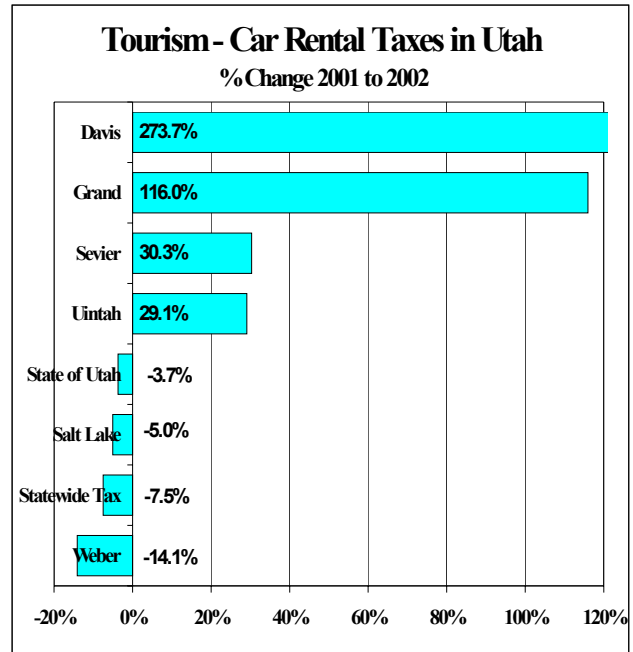
The tax is distributed to the counties that impose the tax based upon revenues from within each county's boundaries. The tax may be imposed for the purpose of financing, in whole or in part, tourism promotion and the development, operation and maintenance of tourist, recreation, cultural and convention facilities.

-- See Appendix C for specific tax code.



Travel & Tourism Taxes - Car Rental Tax

Rank	County	2002 Rental Tax Revenue	Percent of State Total
1	Salt Lake	\$8,707,998	70.1%
2	Statewide Tax	\$3,375,290	27.2%
3	Washington	\$110,095	0.9%
4	Davis	\$109,613	0.9%
5	Weber	\$77,381	0.6%
6	Grand	\$29,841	0.2%
7	Uintah	\$4,045	0.0%
8	Sevier	\$2,464	0.0%



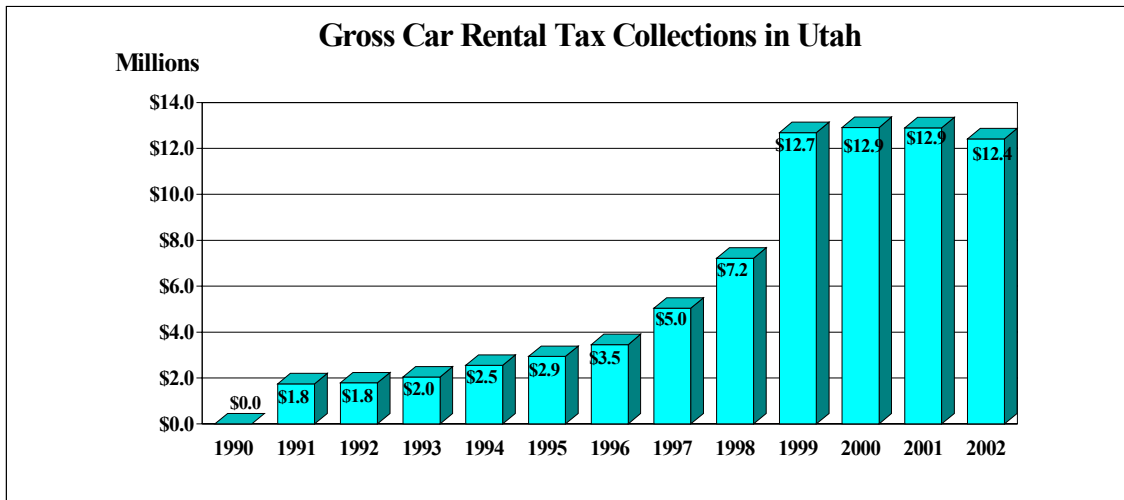
Note: The car rental tax consists of two separate taxes: the statewide motor vehicle rental tax and the car rental tax portion of the Tourism, Recreation, Cultural and Convention Facilities Tax. The table above lists "statewide tax" as the revenue from the motor vehicle rental tax while the revenue for individual counties represents the tourism tax revenue from the car rental tax imposed under the TRCC Tax in the respective counties.

Tax Collections 1997 to 2002

County	1997	1998	1999	2000	2001	2002	% Change 2001-02
Davis	\$83,902	\$22,804	\$88,988	\$84,798	\$29,330	\$109,613	273.7%
Duchesne	(\$37)	\$0	\$0	\$171	\$0	\$0	NA
Grand	\$2,861	\$17,471	\$27,104	\$25,066	\$13,816	\$29,841	116.0%
Morgan	\$0	\$0	\$0	\$0	\$38	\$0	NA
Salt Lake	\$3,447,631	\$3,798,582	\$9,163,323	\$8,940,162	\$9,167,843	\$8,707,998	-5.0%
Sevier	\$0	\$0	\$72	\$5,709	\$1,891	\$2,464	30.3%
Uintah	\$4,532	\$7,778	\$18,954	\$4,498	\$3,133	\$4,045	29.1%
Washington	\$0	\$8,572	\$260,685	\$123,436	(\$58,390)	\$110,095	NA
Weber	\$23,265	\$23,671	\$57,776	\$57,990	\$90,083	\$77,381	-14.1%
Statewide Tax	\$1,487,019	\$3,333,131	\$3,066,383	\$3,670,234	\$3,648,560	\$3,375,290	-7.5%
State of Utah	\$5,041,852	\$7,212,009	\$12,683,285	\$12,912,064	\$12,896,304	\$12,416,727	-3.7%

Note: Numerous tax rate changes over the past three years make year-to-year comparisons difficult.

Travel & Tourism Taxes - Car Rental Tax



The car rental tax is one of the taxes counties may collect under the Tourism, Recreation, Cultural and Convention Facilities Tax first authorized by the state legislature in 1990. Initially, the TRCC Tax allowed county legislative bodies to impose a tax of up to 3% on all short-term leases and rentals of motor vehicles, where such leases do not exceed 30 days. Three counties (Duchesne, Grand, and Uintah) impose the 3% Tourism Rental Car Tax. Beginning January 1, 1999, the county legislative body of any county could have imposed, in addition to the 3% Tourism Car Rental Tax, an additional tax of up to 4% on all short term leases of motor vehicles not exceeding 30 days, except for leases and rental of motor vehicles made for the purpose of temporarily replacing a person's motor vehicle that is being repaired. Six counties (Davis, Morgan, Salt Lake, Sevier, Washington, and Weber) impose a Tourism Rental Car Tax at 7%.

The tax is distributed to the counties that impose the tax based upon revenues from within each county's boundaries. The tax may be imposed for the purpose of financing, in whole or in part, tourism promotion and the development, operation and maintenance of tourist, recreation, cultural and convention facilities.

Although not part of the TRCC Tax, the Statewide Motor Vehicle Rental Tax does impact total rental car taxes paid. The 1997 legislature imposed a 2.5% tax on short-term leases and rentals of motor vehicles not exceeding 30 days (this tax is in addition to the tourism-rental car tax imposed in certain counties and any applicable sales taxes or airport fees).

The tax is allocated to the Transportation Corridor Preservation Revolving Loan Fund in the Transportation Fund.

--See Appendix C for specific tax code.

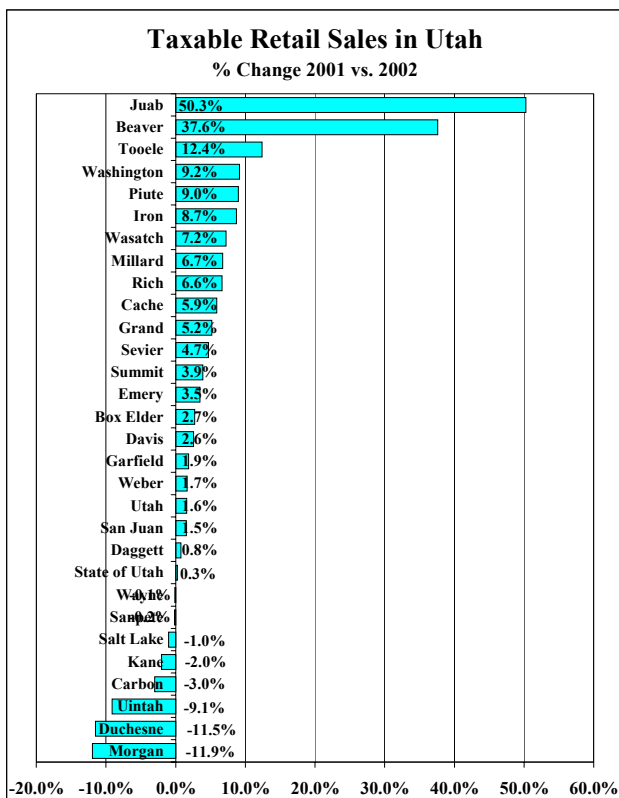
Travel & Tourism Taxes - Gross Taxable Retail Sales

Rank	County	2002 Retail Sales Revenue	Percent of State Total	Rank	County	2001 Retail Sales Revenue	Percent of State Total
1	Salt Lake	\$15,706,919,505	48.3%	16	Sanpete	\$158,154,750	0.5%
2	Utah	\$4,394,333,416	13.5%	17	Duchesne	\$145,071,558	0.4%
3	Davis	\$2,759,164,731	8.5%	18	Millard	\$128,805,095	0.4%
4	Weber	\$2,552,414,748	7.9%	19	Emery	\$106,343,423	0.3%
5	Washington	\$1,503,264,367	4.6%	20	Juab	\$104,467,036	0.3%
6	Cache	\$991,873,325	3.1%	21	Kane	\$99,787,339	0.3%
7	Summit	\$862,281,570	2.7%	22	San Juan	\$88,823,783	0.3%
8	Iron	\$457,128,755	1.4%	23	Beaver	\$78,643,822	0.2%
9	Uintah	\$452,556,426	1.4%	24	Garfield	\$67,872,943	0.2%
10	Tooele	\$408,234,189	1.3%	25	Morgan	\$48,655,061	0.1%
11	Box Elder	\$397,597,890	1.2%	26	Wayne	\$23,570,949	0.1%
12	Carbon	\$351,112,861	1.1%	27	Rich	\$17,302,794	0.1%
13	Sevier	\$229,937,800	0.7%	28	Daggett	\$14,748,590	0.0%
14	Wasatch	\$186,566,663	0.6%	29	Piute	\$6,183,485	0.0%
15	Grand	\$174,635,577	0.5%				

Gross Taxable Retail Sales 1997 to 2002

County	1997	1998	1999	2000	2001(r)	2002	% Change 2001-2002	AAPC 1997-2002
Beaver	\$45,761,964	\$54,028,444	\$56,796,599	\$59,533,738	\$57,150,257	\$78,643,822	37.6%	4.5%
Box Elder	\$341,801,574	\$378,656,784	\$392,554,576	\$388,463,051	\$387,021,110	\$397,597,890	2.7%	2.5%
Cache	\$738,962,198	\$815,747,488	\$877,516,245	\$881,748,639	\$936,524,543	\$991,873,325	5.9%	4.9%
Carbon	\$302,766,134	\$350,262,447	\$344,787,305	\$346,715,900	\$361,995,352	\$351,112,861	-3.0%	3.6%
Daggett	\$8,931,045	\$10,152,206	\$11,083,920	\$13,701,974	\$14,635,105	\$14,748,590	0.8%	10.4%
Davis	\$2,082,405,096	\$2,333,000,552	\$2,501,488,171	\$2,561,945,556	\$2,690,459,983	\$2,759,164,731	2.6%	5.3%
Duchesne	\$138,833,857	\$148,993,949	\$113,995,306	\$152,667,814	\$163,956,901	\$145,071,558	-11.5%	3.4%
Emery	\$85,273,673	\$108,296,650	\$86,178,899	\$78,516,158	\$102,774,219	\$106,343,423	3.5%	3.8%
Garfield	\$64,208,586	\$67,964,766	\$71,530,129	\$73,145,377	\$66,630,018	\$67,872,943	1.9%	0.7%
Grand	\$136,682,724	\$143,307,479	\$167,663,347	\$162,911,808	\$166,019,643	\$174,635,577	5.2%	4.0%
Iron	\$334,517,242	\$358,583,543	\$403,990,858	\$417,168,360	\$420,501,521	\$457,128,755	8.7%	4.7%
Juab	\$58,330,085	\$61,049,366	\$67,800,309	\$73,826,705	\$69,528,286	\$104,467,036	50.3%	3.6%
Kane	\$91,571,511	\$92,767,501	\$99,972,386	\$107,426,955	\$101,852,245	\$99,787,339	-2.0%	2.2%
Millard	\$102,956,430	\$102,324,784	\$108,565,176	\$107,366,842	\$120,662,495	\$128,805,095	6.7%	3.2%
Morgan	\$34,597,815	\$43,190,274	\$52,752,568	\$55,091,635	\$55,255,017	\$48,655,061	-11.9%	9.8%
Piute	\$4,647,900	\$5,197,828	\$5,556,641	\$5,742,323	\$5,672,633	\$6,183,485	9.0%	4.1%
Rich	\$12,425,163	\$14,599,275	\$15,593,403	\$16,731,346	\$16,224,980	\$17,302,794	6.6%	5.5%
Salt Lake	\$13,279,907,345	\$14,480,792,082	\$15,032,355,344	\$15,941,513,323	\$15,864,887,932	\$15,706,919,505	-1.0%	3.6%
San Juan	\$79,420,183	\$102,358,862	\$96,128,945	\$89,321,720	\$87,476,582	\$88,823,783	1.5%	2.0%
Sanpete	\$109,374,363	\$117,860,224	\$125,822,688	\$143,234,506	\$158,395,663	\$158,154,750	-0.2%	7.7%
Sevier	\$179,499,588	\$247,516,691	\$212,472,805	\$219,208,375	\$219,577,652	\$229,937,800	4.7%	4.1%
Summit	\$585,960,819	\$631,299,089	\$685,939,692	\$742,862,484	\$830,104,320	\$862,281,570	3.9%	7.2%
Tooele	\$247,605,386	\$282,754,708	\$306,930,181	\$330,279,699	\$363,273,243	\$408,234,189	12.4%	8.0%
Uintah	\$300,310,299	\$335,704,139	\$331,526,601	\$439,786,724	\$497,920,681	\$452,556,426	-9.1%	10.6%
Utah	\$3,263,562,889	\$3,670,050,662	\$3,938,892,458	\$4,170,665,617	\$4,326,455,093	\$4,394,333,416	1.6%	5.8%
Wasatch	\$118,482,941	\$136,583,244	\$155,799,341	\$171,726,889	\$174,016,839	\$186,566,663	7.2%	8.0%
Washington	\$994,050,920	\$1,066,865,802	\$1,159,452,168	\$1,237,822,795	\$1,376,922,982	\$1,503,264,367	9.2%	6.7%
Wayne	\$18,566,025	\$22,689,627	\$23,000,106	\$23,460,239	\$23,595,162	\$23,570,949	-0.1%	4.9%
Weber	\$2,151,273,281	\$2,264,121,035	\$2,375,445,131	\$2,456,562,991	\$2,510,725,246	\$2,552,414,748	1.7%	3.1%
Use tax	\$916,015,985	\$200,035,296	\$176,949,415	\$175,863,321	\$255,972,866	(\$4,301,122)	-101.7%	-22.5%
State of Utah	\$26,828,703,021	\$28,646,754,797	\$29,998,540,713	\$31,645,012,864	\$32,426,188,569	\$32,512,151,329	0.3%	3.9%

Travel & Tourism Taxes - Gross Taxable Retail Sales



The Utah State Sales and Use Tax is 4.75%. The same rates apply to retail sales of meals, admissions to places of amusement, intrastate communication and passenger service, commercial electric, gas and heat utility service, hotel and motel accommodations and certain other services. There are several exemption provisions. Use Tax is charged at the same rates as above on tangible personal property that is purchased for use, consumption or storage in Utah.

Local city or county governments may make various additions to the State Sales and Use Tax as follows:

- Local Sales & Use Tax (1%)
- Mass Transit Tax (up to 0.5%)
- Rural Hospital Tax (1%)
- Botanical, Cultural, Zoo Tax (0.1%)
- Highways Tax (0.25%)
- County Option Sales Tax (0.25%)
- Resort Communities Tax (up to 1.5%)

-- See "Travel Tax Rates" for combined sales tax rates in each locality.

